



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jackson Smith
DOCKET NO.: 09-28291.001-R-1
PARCEL NO.: 17-04-214-016-0000

The parties of record before the Property Tax Appeal Board are Jackson Smith, the appellant(s), by attorney Christopher G. Walsh, Jr. in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 26,250
IMPR.: \$72,585
TOTAL: \$98,835

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 3,750 square feet of land and is improved with one multi-family dwelling and one single-family dwelling. Improvement #1 is a 126 year old, two-story, frame and masonry building. It contains 1,760 square feet of building area and has an improvement assessment of \$25.40 per square foot of building area. Improvement #2 is also a 126 year old, one-story, frame building. It contains 1,320 square feet of living area and has an improvement assessment of \$26.99 per square foot of building area. The appellant argued that there was unequal treatment in the assessment process of the subject's improvements as the basis of this appeal.

With regard to improvement #1, in support of the equity argument, the appellant submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as masonry, frame, and frame and masonry multi-family dwellings. The comparables range: in age from 121 to 131 years; in size from 1,722 to 1,940 square feet of living area; and in improvement assessment from \$20.28 to \$24.37 per square foot of living area. The comparables also have

various amenities. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

With regard to improvement #2, in support of the equity argument, the appellant did not submit descriptive and assessment information for properties suggested as comparable to the subject. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the improvement assessment for improvement #1 of \$44,704 and the improvement assessment for improvement #2 of \$35,625 were disclosed. In support of improvement #1's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, frame or masonry, multi-family dwellings. The comparables range: in age from three to 131 years; in size from 2,093 to 3,788 square feet of living area; and in improvement assessment from \$26.50 to \$42.14 per square foot of living area. The comparables also have several amenities.

In support of improvement #2's improvement assessment, the board of review did not submit descriptive and assessment information for properties suggested as comparable to the subject. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. *Walsh v. Prop. Tax Appeal Bd.*, 181 Ill. 2d 228, 234 (1998) (citing *Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd.*, 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." *Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd.*, 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." *Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd.*, 403 Ill. App. 3d at 145 (citing *DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd.*, 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has met this burden for improvement #1.

The Board finds that, with regard to improvement #1, all the comparables submitted by the appellant were most similar to the subject in size, style, features, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$20.28 to \$24.37 per square foot of living area. The subject's improvement assessment of \$25.40 per square foot of living area is above the range established by the most similar comparables.

With regard to improvement #2, neither the board nor the appellant submitted properties for comparison to the subject. As such, the Board finds that the appellant has not met the burden of clear and convincing evidence, as there is no range of equity comparables with which to compare the subject. Therefore, the Board finds the subject's improvement assessment for improvement #2 is equitable and a reduction in the subject's assessment is not warranted.

After considering adjustments and differences in both parties comparables when compared to the subject, the Board finds that the improvement assessment of improvement #1 is not equitable and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

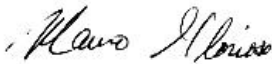


Chairman



Member

Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 22, 2013



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.